

MAINTENANCE OF EFFORT REPORTING FORM

ATTACHMENT 1

Reporting Jurisdiction: City of Costa Mesa

Type of GENERAL FUND Transportation Expenditures:

(please attach supporting budget documentation for each line item listed below, and record separately in CIP software)

MAINTENANCE

Program 20111	Parkway & Median Maintenance	\$ 1,088,299
Program 20120	Street Cleaning	854,020
Program 30111	Street Maintenance	1,392,168
Program 30121	Storm Drain Maintenance	208,331
Program 30241	Traffic Operations	2,137,770
Program 30243	Signs and Markings	833,755
Program 50920	Equipment Maintenance	469,993
Subtotal Maintenance		6,984,336

CONSTRUCTION

Program 30112	Street Improvements	740,953
Program 30122	Storm Drain Improvements	383,204
Program 30242	Traffic Signal Improvements	-
Subtotal Construction		1,124,157

ADMINISTRATIVE/OTHER

Program 30210	Traffic Planning	630,479
Program 50001	Dept. Administrative Program	340,307
Program 50002	Construction Management	601,553
Subtotal Other		1,572,339
Total General Fund Transportation Expenditures (less Total MOE Exclusions*)		
MOE Expenditures		9,680,832
MOE Benchmark Requirement		5,980,000
(Shortfall) / Surplus		3,700,832

Certification:

I hereby certify that the City of Costa Mesa has budgeted and will meet the Maintenance of Effort requirement for Fiscal Year 2008-2009.

Signature

Director of Finance

Date

Title

5/15/08



TABLE 3
Maintenance of Effort Benchmark
by Local Jurisdiction
Revised 11/8/01

Jurisdiction	MOE Benchmark
Aliso Viejo	\$ 400,000
Anaheim	\$ 7,496,000
Brea	\$ 703,000
Buena Park	\$ 3,526,282
Costa Mesa	\$ 5,980,000
Cypress	\$ 2,670,215
Dana Point	\$ 942,000
Fountain Valley	\$ 1,149,000
Fullerton	\$ 3,083,000
Garden Grove	\$ 2,732,000
Huntington Beach	\$ 4,510,000
Irvine	\$ 5,112,000
La Habra	\$ 1,297,000
La Palma	\$ 156,000
Laguna Beach	\$ 1,358,000
Laguna Hills	\$ 268,106
Laguna Niguel	\$ 691,000
Laguna Woods	\$ 77,769
Lake Forest	\$ 140,000
Los Alamitos	\$ 136,000
Mission Viejo	\$ 2,150,000
Newport Beach	\$ 8,229,000
Orange	\$ 2,205,000
Placentia	\$ 546,000
Rancho Santa Margarita	\$ 350,000
San Clemente	\$ 951,000
San Juan Capistrano	\$ 353,000
Santa Ana	\$ 6,753,031
Seal Beach	\$ 505,000
Stanton	\$ 172,000
Tustin	\$ 1,119,535
Villa Park	\$ 263,000
Westminster	\$ 1,284,000
Yorba Linda	\$ 1,933,000
Annual Total Orange County	\$ 69,240,938

General Fund Discretionary Expenditures for Maintenance, Construction and Other Categories

Program # 30210		FY 2008-09 Proposed 19300	FY 2008-09 Proposed 19300	FY 2008-09 Proposed 19300	FY 2008-09 Proposed Total Program	Cell Notes for 101-19300-30210
Acct	Description	101	203	403		
SALARIES & BENEFITS	501100 Regular Salaries - Sworn					
	501200 Regular Salaries - Non-Sworn	384,045			384,045	
	501300 Regular Salaries - Part-Time	13,520			13,520	1,000 hours
	501400 Overtime					
	501500 Accrual Payoff - Excess Max.	3,570			3,570	
	501600 Vacation/Comp. Time Cash Out	11,480			11,480	
	501700 Holiday Allowance					
	501800 Separation Pay-Off					
	501900 Other Compensation	2,715			2,715	
	505100 Cafeteria Plan	46,790			46,790	
	505200 Medicare	5,804			5,804	
	505300 Retirement	81,432			81,432	
	505400 Longevity					
	505500 Professional Development	4,700			4,700	See attached Professional Development detail
	505600 Auto Allowance					
	505700 Clothing Allowance					
	505800 Unemployment					
	505900 Workers' Compensation					
	506100 Employer Contr. Retirees' Med.	17,282			17,282	
	Subtotal Salaries & Benefits	571,337			571,337	
MATERIALS & SUPPLIES	510100 Stationery and Office	1,250			1,250	
	510200 Multi-Media, Promos, Subscript.	1,000			1,000	
	510300 Small Tools and Equipment	1,500			1,500	
	510400 Uniforms and Clothing					
	510500 Safety and Health					
	510600 Maintenance and Construction	200			200	
	510700 Agriculture					
	510800 Fuel					
	515100 Electricity - Buildings & Fac.					
	515200 Electricity - Power					
UTILITIES	515300 Electricity - Street Lights					
	515400 Gas					
	515500 Water - Domestic					
	515600 Water - Parks and Parkways					
	515700 Waste Disposal					
	515800 Janitorial and Housekeeping					
	520100 Postage	3,000			3,000	
	520200 Legal Advertising/Filing Fees		20,000		20,000	
	520300 Advertising and Public Info.					
	520400 Telephone/Radio/Communicatio					
COMMUNICATIONS	520500 Meetings and Conferences					
	520600 Mileage Reimbursement	60			60	
	520800 Board Member Fees					
	520900 Staff Support Fees					
	525100 Buildings and Structures					
	525200 Landscaping and Sprinklers					
	525300 Underground Lines					
	525400 Automotive Equipment					
	525500 Helicopter Equipment					
	525600 Office Furniture					
REPAIR & MAINTENANCE	525700 Office Equipment	1,000			1,000	
	525800 Other Equipment	2,000			2,000	
	525900 Streets, Alleys and Sidewalks					
	530100 Employment	1,950			1,950	
	530200 Consulting	25,000			25,000	
	530300 Legal					
	530400 Engineering and Architectural			20,000	20,000	
	530500 Financial & Information Svcs.					
	530600 Medical and Health Inspection					
	530700 Law Enforcement					
PROFESSIONAL SERVICES	530800 Recreation					
	530900 Sanitation					
	535100 Principal Payments					
	535200 Interest Payments					
	535300 Internal Rent					
	535400 External Rent					
	535500 Grants, Loans and Subsidies					
	535600 Depreciation					
	535700 Indirect Costs					
	535800 Central Services	1,500			1,500	
ALLOCATED & MISC	536100 Internal Rent - Maint. Charges	2,212			2,212	
	536200 Internal Rent - Repl. Cost	3,470			3,470	
	540100 General Liability					
	540200 Special Liability					
	540300 Aircraft					
	540400 Physical Damage					
	540500 Buildings & Personal Property					
	540600 Faithful Performance Bonds					
	540700 Taxes and Assessments					
	540800 Contingency					
INSURANCE & OTHER COSTS	540900 Other Costs					
	545100 Relocation					
	545200 Rehabilitation					
	545300 Assistance					
	545400 Disposal Costs					
	545500 Acquisition Costs					
	Subtotal Maint & Operations	44,142	20,000	20,000	84,142	
	590100 Land					
	590200 Landscaping and Sprinklers					
	590300 Underground Lines/Storm Drain					
FIXED ASSETS	590400 Buildings and Structures					
	590500 Automotive Equipment					
	590600 Office Furniture					
	590700 Office Equipment					
	590800 Other Equipment					
	595100					
	Subtotal Fixed Assets					
Total		\$ 615,479	\$ 20,000	\$ 20,000	\$ 655,479	

* 125,000
1050,400

* BAKED OUT 225,000
for traffic study
has been changed to this form
The original study was for 10

Program # 50001		FY 2008-09 Proposed 13100	FY 2008-09 Proposed 14050	FY 2008-09 Proposed 14300	FY 2008-09 Proposed 15100	FY 2008-09 Proposed 15200	FY 2008-09 Proposed 15300	FY 2008-09 Proposed 15400	FY 2008-09 Proposed 16100	FY 2008-09 Proposed 18100	FY 2008-09 Proposed 19100
Acct	Description	101	101	101	101	101	101	101	101	101	101
SALARIES & BENEFITS	501100 Regular Salaries - Sworn	-	-	-	569,153	123,804	-	159,408	485,112	-	-
	501200 Regular Salaries - Non-Sworn	223,949	227,114	457,343	133,010	202,479	-	-	213,978	249,735	301,596
	501300 Regular Salaries - Part-Time	-	-	5,988	21,642	47,003	-	-	35,195	-	-
	501400 Overtime	-	-	-	22,000	1,000	-	-	2,500	3,000	-
	501500 Accrual Payoff - Excess Max.	-	1,640	-	8,000	-	-	-	-	-	-
	501600 Vacation/Comp. Time Cash Out	-	-	-	-	-	-	3,400	33,600	2,000	-
	501700 Holiday Allowance	-	-	-	-	-	-	10,000	-	2,000	-
	501800 Separation Pay-Off	-	-	-	3,500	-	-	6,700	3,000	-	-
	501900 Other Compensation	796	2,448	609	49,452	14,569	-	11,230	15,477	651	2,389
	505100 Cafeteria Plan	27,473	27,473	65,582	58,517	33,542	-	17,642	81,933	32,590	37,061
	505200 Medicare	3,259	2,353	6,727	11,557	3,664	-	-	8,606	3,674	3,213
	505300 Retirement	47,036	48,022	96,082	286,056	101,278	-	71,152	231,523	52,406	63,602
	505400 Longevity	-	-	-	-	-	-	-	5,028	-	-
	505500 Professional Development	6,600	5,630	11,150	9,380	1,850	-	2,800	5,543	4,160	4,615
	505600 Auto Allowance	5,400	5,400	-	-	-	-	-	-	5,400	-
	505700 Clothing Allowance	-	-	-	-	-	-	-	-	-	-
	505800 Unemployment	1,547	5,854	-	18,060	-	-	-	-	-	-
	505900 Workers' Compensation	42,049	214,449	-	910,352	-	-	-	10,037	2,612	5,795
	506100 Employer Contr. Retirees' Med.	10,078	10,220	20,580	31,597	14,683	-	7,173	573,988	79,615	210,245
	Subtotal Salaries & Benefits	368,187	550,603	664,061	2,132,276	543,872	-	289,506	1,736,959	449,081	642,088
MATERIALS & SUPPLIES	510100 Stationery and Office	11,000	400	2,500	500	-	-	-	12,000	7,500	1,800
	510200 Multi-Media, Promos, Subscrip.	1,500	16,000	1,000	8,500	500	-	-	1,300	3,500	-
	510300 Small Tools and Equipment	-	300	4,300	4,150	1,000	-	-	5,395	5,500	2,000
	510400 Uniforms and Clothing	-	-	10,000	4,000	-	-	-	-	-	-
	510500 Safety and Health	-	-	600	-	-	-	-	-	-	-
	510600 Maintenance and Construction	-	-	500	-	-	-	-	-	-	-
	510700 Agriculture	-	-	-	-	-	-	-	-	-	-
	510800 Fuel	-	-	-	-	-	-	-	-	-	-
	515100 Electricity - Buildings & Fac.	-	-	-	-	-	-	-	-	-	-
	515200 Electricity - Power	-	-	-	-	-	-	-	-	-	-
UTILITIES	515300 Electricity - Street Lights	-	-	-	-	-	-	-	-	-	-
	515400 Gas	-	-	-	-	-	-	-	-	-	-
	515500 Water - Domestic	-	-	-	-	-	-	-	-	-	-
	515600 Water - Parks and Parkways	-	-	-	-	-	-	-	-	-	-
	515700 Waste Disposal	750	-	-	-	-	-	-	-	-	-
	515800 Janitorial and Housekeeping	-	-	-	-	-	-	-	-	-	-
	520100 Postage	22,500	500	8,500	-	90,000	-	-	500	9,750	500
	520200 Legal Advertising/Filing Fees	-	-	-	-	3,500	-	-	-	-	300
	520300 Advertising and Public Info.	-	-	-	-	-	-	-	-	-	400
	520400 Telephone/Radio/Communication	-	-	3,550	35,000	-	-	-	25,630	-	2,000
COMMUNICATIONS	520500 Meetings and Conferences	-	-	-	-	-	-	-	-	-	-
	520600 Mileage Reimbursement	300	-	-	-	-	-	-	-	-	-
	520800 Board Member Fees	-	-	-	-	-	-	-	-	-	-
	520900 Staff Support Fees	-	-	-	-	-	-	-	-	-	-
	525100 Buildings and Structures	-	-	250	-	-	-	-	-	-	-
	525200 Landscaping and Sprinklers	-	-	-	-	-	-	-	-	-	-
	525300 Underground Lines	-	-	-	-	-	-	-	-	-	-
	525400 Automotive Equipment	-	-	-	-	-	-	-	-	-	-
	525500 Helicopter Equipment	-	-	-	-	-	-	-	-	-	-
	525600 Office Furniture	-	-	500	-	-	-	-	450	1,000	250
REPAIR & MAINTENANCE	525700 Office Equipment	100	-	500	-	-	-	-	1,000	2,000	1,500
	525800 Other Equipment	-	-	-	-	-	-	-	-	-	-
	525900 Streets, Alleys and Sidewalks	-	-	-	-	-	-	-	-	-	-
	530100 Employment	-	-	-	-	-	-	-	-	5,000	2,500
	530200 Consulting	-	-	-	-	-	-	-	-	-	-
	530300 Legal	-	-	-	-	-	-	-	-	-	-
	530400 Engineering and Architectural	-	-	-	-	-	-	-	-	-	-
	530500 Financial & Information Svcs.	-	-	-	-	-	-	-	-	-	-
	530600 Medical and Health Inspection	-	-	-	-	-	-	-	-	-	-
	530700 Law Enforcement	-	-	-	3,000	20,400	-	-	-	-	-
PROFESSIONAL SERVICES	530800 Recreation	-	-	4,500	-	-	-	-	-	-	-
	530900 Sanitation	-	-	-	-	-	-	-	-	-	-
	535100 Principal Payments	-	-	-	-	-	-	-	-	-	-
	535200 Interest Payments	-	-	-	-	-	-	-	-	-	-
	535300 Internal Rent	-	-	-	-	-	-	-	-	-	-
	535400 External Rent	-	-	-	-	2,240	-	-	-	-	-
	535500 Grants, Loans and Subsidies	-	-	-	-	-	-	-	-	-	-
	535600 Depreciation	-	-	-	-	-	-	-	-	-	-
	535700 Indirect Costs	-	-	-	-	-	-	-	-	-	-
	535800 Central Services	17,500	500	18,500	-	-	-	-	13,600	32,000	2,000
ALLOCATED & MISC.	536100 Internal Rent - Maint. Charges	-	-	-	16,946	6,016	-	10,851	11,723	-	6,669
	536200 Internal Rent - Repl. Cost	-	-	-	10,780	3,164	-	4,227	11,111	-	3,495
	540100 General Liability	11,222	112,216	-	326,185	-	-	-	44,886	21,814	533,024
	540200 Special Liability	-	-	-	-	-	-	-	-	-	-
	540300 Aircraft	-	-	-	-	-	-	-	-	-	-
	540400 Physical Damage	-	-	-	-	-	-	-	-	-	-
	540500 Buildings & Personal Property	-	-	-	-	-	-	-	-	-	-
	540600 Faithful Performance Bonds	-	-	-	-	-	-	-	-	-	-
	540700 Taxes and Assessments	-	-	300	-	-	-	-	-	-	-
	540800 Contingency	-	-	-	-	-	-	-	-	-	-
INSURANCE & OTHER COSTS	540900 Other Costs	-	-	-	-	-	-	-	-	-	-
	545100 Relocation	-	-	-	-	-	-	-	-	-	-
	545200 Rehabilitation	-	-	-	-	-	-	-	-	-	-
	545300 Assistance	-	-	-	-	-	-	-	-	-	-
	545400 Disposal Costs	-	-	-	-	-	-	-	-	-	-
	545500 Acquisition Costs	-	-	-	-	-	-	-	-	-	-
	Subtotal Maint & Operations	64,872	129,916	55,500	409,061	126,820	-	16,328	127,595	88,064	556,438
	590100 Land	-	-	-	-	-	-	-	-	-	-
	590200 Landscaping and Sprinklers	-	-	-	-	-	-	-	-	-	-
	590300 Underground Lines/Storm Drain	-	-	-	-	-	-	-	-	-	-
FIXED ASSETS	590400 Buildings and Structures	-	-	-	-	-	-	-	-	-	-
	590500 Automotive Equipment	-	-	-	-	-	-	-	-	-	-
	590600 Office Furniture	-	-	-	-	-	-	-	19,000	-	-
	590700 Office Equipment	-	-	-	-	-	-	-	-	-	-
	590800 Other Equipment	-	-	-	-	-	-	-	-	-	-
	595100 Subtotal Fixed Assets	-	-	-	-	-	-	-	19,000	-	-
Total		\$ 433,059	\$ 680,519	\$ 719,561	\$ 2,541,337	\$ 670,692	\$ -	\$ 305,834	\$ 1,883,554	\$ 537,145	\$ 1,198,526

642,088 x 53% = 340,307

Program # 50001		FY 2008-09 Proposed 19500	FY 2008-09 Proposed Total		
Acct	Description	101	Program	Cell Notes for 101-13100-50001	Cell Notes for 101-14050-50001
SALARIES & BENEFITS	501100 Regular Salaries - Sworn	-	1,337,477		
	501200 Regular Salaries - Non-Sworn	182,332	2,191,536		
	501300 Regular Salaries - Part-Time	-	109,828		
	501400 Overtime	-	28,500		
	501500 Accrual Payoff - Excess Max.	2,820	51,460		
	501600 Vacation/Comp. Time Cash Out	3,000	15,000		sick leave accrual
	501700 Holiday Allowance	-	13,200		
	501800 Separation Pay-Off	-	-		
	501900 Other Compensation	645	98,267		
	505100 Cafeteria Plan	27,230	409,043		
	505200 Medicare	2,653	45,706		
	505300 Retirement	38,295	1,035,451		
	505400 Longevity	-	5,028		
	505500 Professional Development	1,700	53,428	See attached Professional Development detail	See Professional Development Detail
	505600 Auto Allowance	-	16,200		
	505700 Clothing Allowance	-	-		
	505800 Unemployment	-	43,905		
	505900 Workers' Compensation	-	2,030,678		
	506100 Employer Contr. Retirees' Med.	8,205	158,806		
	Subtotal Salaries & Benefits	266,880	7,643,513		
MATERIALS & SUPPLIES	510100 Stationery and Office	4,000	39,700	Office supplies for department	
	510200 Multi-Media, Promos, Subscript.	-	32,300	Wall Street Journal, Orange County Business Jour	Service Awards & Breakfast
	510300 Small Tools and Equipment	500	23,895	New computer at Exec Sec. workstation	Ergo keyboard tray/keyboard/mouse
	510400 Uniforms and Clothing	-	14,500		
	510500 Safety and Health	-	600		
	510600 Maintenance and Construction	-	500		
	510700 Agriculture	-	-		
	510800 Fuel	-	-		
UTILITIES	515100 Electricity - Buildings & Fac.	-	-		
	515200 Electricity - Power	-	-		
	515300 Electricity - Street Lights	-	-		
	515400 Gas	-	-		
	515500 Water - Domestic	-	-		
	515600 Water - Parks and Parkways	-	-		
	515700 Waste Disposal	-	750	Document destruction	
	515800 Janitorial and Housekeeping	-	90,000		
COMMUNICATIONS	520100 Postage	200	45,950		Retiree Directory/Retiree Picnic Flyers
	520200 Legal Advertising/Filing Fees	-	300		
	520300 Advertising and Public Info.	-	400		
	520400 Telephone/Radio/Communicatio	8,000	74,180		
	520500 Meetings and Conferences	-	-		
	520600 Mileage Reimbursement	-	300		
	520800 Board Member Fees	-	-		
	520900 Staff Support Fees	-	-		
REPAIR & MAINTENANCE	525100 Buildings and Structures	-	250		
	525200 Landscaping and Sprinklers	-	-		
	525300 Underground Lines	-	-		
	525400 Automotive Equipment	-	-		
	525500 Helicopter Equipment	-	-		
	525600 Office Furniture	-	2,200		
	525700 Office Equipment	2,000	7,100		
	525800 Other Equipment	-	-		
PROFESSIONAL SERVICES	525900 Streets, Alleys and Sidewalks	-	-		
	530100 Employment	15,000	22,500		
	530200 Consulting	-	-		
	530300 Legal	-	-		
	530400 Engineering and Architectural	-	-		
	530500 Financial & Information Svcs.	-	-		
	530600 Medical and Health Inspection	-	-		
	530700 Law Enforcement	-	23,400		
ALLOCATED & WISC	530800 Recreation	-	4,500		
	530900 Sanitation	-	-		
	535100 Principal Payments	-	-		
	535200 Interest Payments	-	-		
	535300 Internal Rent	-	-		
	535400 External Rent	-	2,240		
	535500 Grants, Loans and Subsidies	-	-		
	535600 Depreciation	-	-		
INSURANCE & OTHER COSTS	535700 Indirect Costs	-	-		
	535800 Central Services	-	84,100		
	536100 Internal Rent - Maint. Charges	-	52,205		Printing Retiree Directory/Service Awards Pgm/ Pic
	536200 Internal Rent - Repl. Cost	2,211	34,988		
	540100 General Liability	-	1,049,347		
	540200 Special Liability	-	-		
	540300 Aircraft	-	-		
	540400 Physical Damage	-	-		
FIXED ASSETS	540500 Buildings & Personal Property	-	-		
	540600 Faithful Performance Bonds	-	-		
	540700 Taxes and Assessments	-	300		
	540800 Contingency	-	-		
	540900 Other Costs	-	-		
	545100 Relocation	-	-		
	545200 Rehabilitation	-	-		
	545300 Assistance	-	-		
	545400 Disposal Costs	-	-		
	545500 Acquisition Costs	-	-		
	Subtotal Maint & Operations	31,911	1,606,505		
	590100 Land	-	-		
	590200 Landscaping and Sprinklers	-	-		
	590300 Underground Lines/Storm Drain	-	-		
	590400 Buildings and Structures	-	-		
	590500 Automotive Equipment	-	-		
	590600 Office Furniture	-	19,000		
	590700 Office Equipment	-	-		
	590800 Other Equipment	-	-		
	595100	-	-		
	Subtotal Fixed Assets	-	19,000		
Total		\$ 298,791	\$ 9,269,018		

City of Costa Mesa
Basis for Allocation of Admin Program to MOE Calculation

Employees previously distributed to MOE programs directly now distributed to Admin program

		<u>% Distribution to MOE Programs</u>	<u>as of 8/19/07 Monthly Compensation</u>	<u>Value of Distribution to MOE Calc</u>
Peter Naghavi	Public Services Director	57%	14,199.00	8,093.43
Melanie	Management Analyst	48%	6,867.00	3,296.16
Cheryl Helwig	Executive Secretary	50%	5,388.00	2,694.00
			<u>26,454.00</u>	<u>14,083.59</u>
Avg % of Salaries and Benefits that should be allocated to MOE calc from Admin program				<u>53%</u>

MOE Programs: 20111
20120
30111
30112
30121
30122
30210
30241
30243
50920

Admin Program: 50001

In prior years, each person listed above was allocated (distributed) directly to individual programs, some of which were MOE applicable. Since then, to ease the budget process, they have been allocated (distributed) to the administration program (50001). To come up with a percentage that should be allocated to the MOE calc, we computed a weighted average percent based on the last full distribution on record (FY 02-03). Per the Budget Liason, even if the individual names change, the position and percentage spent on MOE programs does not. The percentage above is then applied to the Budget/Actual Salary & Benefits amount each year for purposes of calculating the MOE applicable amount.

Program		FY 2008-09	FY 2008-09	
# 50002		Proposed	Proposed	
Acct Description		19200	Total	
		101	Program	Cell Notes for 101-19200-50002
SALARIES & BENEFITS	501100 Regular Salaries - Sworn			
	501200 Regular Salaries - Non-Sworn	623,954	623,954	
	501300 Regular Salaries - Part-Time			
	501400 Overtime	30,335	30,335	
	501500 Accrual Payoff - Excess Max.	4,600	4,600	546 hours x Chief Const. Inspector salary
	501600 Vacation/Comp. Time Cash Out	3,418	3,418	For T.Banks & P.Merritt
	501700 Holiday Allowance	3,441	3,441	Vacation cash out 40 hrs for T.Banks & P.Merritt
	501800 Separation Pay-Off			16 hrs: Banks, Merritt, Griffin, Susan, Tail. 8 hrs. Irina
	501900 Other Compensation			
	505100 Cafeteria Plan	76,704	76,704	
	505200 Medicare	7,299	7,299	
	505300 Retirement	130,615	130,615	
	505400 Longevity			
	505500 Professional Development	3,000	3,000	See attached Professional Development detail
	505600 Auto Allowance			
	505700 Clothing Allowance			
	505800 Unemployment			
	505900 Workers' Compensation			
MATERIALS & SUPPLIES	506100 Employer Contr.Retirees' Med.	28,078	28,078	
	Subtotal Salaries & Benefits	911,444	911,444	
	510100 Stationery and Office	1,569	1,569	X 60% = 601,553
	510200 Multi-Media, Promos, Subscrpt.	3,000	3,000	Office supplies
	510300 Small Tools and Equipment	5,000	5,000	Subscriptions, paper stock, publications, etc.
	510400 Uniforms and Clothing	900	900	Rotating file cabinets
	510500 Safety and Health			Safety shoes: 3 Inspectors
	510600 Maintenance and Construction	630	630	Misc.supplies for field: spray paint, chalk, etc.
	510700 Agriculture			
	510800 Fuel			
	515100 Electricity - Buildings & Fac.			
	515200 Electricity - Power			
	515300 Electricity - Street Lights			
	515400 Gas			
	515500 Water - Domestic			
	515600 Water - Parks and Parkways			
	515700 Waste Disposal			
	515800 Janitorial and Housekeeping			
UTILITIES	520100 Postage	2,100	2,100	
	520200 Legal Advertising/Filing Fees			
	520300 Advertising and Public Info.			
	520400 Telephone/Radio/Communication			
	520500 Meetings and Conferences			
	520600 Mileage Reimbursement			
	520800 Board Member Fees			
	520900 Staff Support Fees			
	525100 Buildings and Structures			
	525200 Landscaping and Sprinklers			
	525300 Underground Lines			
	525400 Automotive Equipment			
	525500 Helicopter Equipment			
	525600 Office Furniture	1,000	1,000	
	525700 Office Equipment	200	200	
	525800 Other Equipment	200	200	
	525900 Streets, Alleys and Sidewalks			
COMMUNICATIONS	530100 Employment			
	530200 Consulting			
	530300 Legal			
	530400 Engineering and Architectural			
	530500 Financial & Information Svcs.			
	530600 Medical and Health Inspection			
	530700 Law Enforcement			
	530800 Recreation			
	530900 Sanitation			
	535100 Principal Payments			
	535200 Interest Payments			
	535300 Internal Rent			
	535400 External Rent			
	535500 Grants, Loans and Subsidies			
	535600 Depreciation			
	535700 Indirect Costs			
	535800 Central Services	1,500	1,500	
REPAIR & MAINTENANCE	536100 Internal Rent - Maint. Charges	26,732	26,732	Increase in projects
	536200 Internal Rent - Repl. Cost	14,663	14,663	
	540100 General Liability			
	540200 Special Liability			
	540300 Aircraft			
	540400 Physical Damage			
	540500 Buildings & Personal Property			
	540600 Faithful Performance Bonds			
	540700 Taxes and Assessments			
	540800 Contingency			
	540900 Other Costs			
	545100 Relocation			
	545200 Rehabilitation			
	545300 Assistance			
	545400 Disposal Costs			
	545500 Acquisition Costs			
	Subtotal Maint & Operations	57,494	57,494	
ALLOCATED & MISC.	590100 Land			
	590200 Landscaping and Sprinklers			
	590300 Underground Lines/Storm Drain			
	590400 Buildings and Structures			
	590500 Automotive Equipment			
	590600 Office Furniture			
	590700 Office Equipment			
	590800 Other Equipment			
	595100			
	Subtotal Fixed Assets			
FIXED ASSETS	Total	\$ 968,938	\$ 968,938	

City of Costa Mesa
Basis for Allocation of Admin Program to MOE Calculation

Employees previously distributed to MOE programs directly now distributed to Admin program

		<u>% Distribution to MOE Programs</u>	<u>as of 8/17/07 Monthly Compensation</u>	<u>Value of Distribution to MOE Calc</u>
Tom Banks	Senior Engineer	67%	9,176.00	6,147.92
Susan Santoro Bart Mejia	Associate Engineer	60%	8,763.00	5,257.80
Irina Gurovich Carlos Castellanos	Engineering Tech I (1/8/06)	75%	5,035.00	3,776.25
Michael Griffin	Construction Inspector	67%	6,291.00	4,214.97
Peter Merritt	Senior Construction Inspector	67%	6,421.00	4,302.07
Gary Bray Mike Stevens	Construction Inspector	62%	6,291.00	3,900.42
Corrie Viera	Office Specialist II	57%	4,175.00	2,379.75
			<u>29,265.00</u>	<u>19,396.94</u>
Avg % of Salaries and Benefits that should be allocated to MOE calc from Admin program				<u>66%</u>

Bart Majia Associate Engineer - no longer works on projects attributable to the MOE.

MOE Programs: 20111 20120 30111 30112 30121 30122 30210 30241 30243 50920 Admin Program: 50002	<p>In prior years, each person listed above was allocated (distributed) directly to individual programs, some of which were MOE applicable. Since then, to ease the budget process, they have been allocated (distributed) to the administration program (50002). To come up with a percentage that should be allocated to the MOE calc, we computed a weighted average percent based on the last full distribution on record (FY 02-03). Per Donna Theriault, Budget Liason, even if the individual names change, the position and percentage spent on MOE programs does not. The percentage above is then applied to the Budget/Actual Salary & Benefits amount each year for purposes of calculating the MOE applicable amount.</p>
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0059	Budget & Research Officer	740	\$7,806	\$8,196	\$8,606	\$9,036	\$9,488	\$9,962	\$10,460	Monthly
			\$93,672	\$98,352	\$103,272	\$108,432	\$113,856	\$119,544	\$125,520	Annual
			\$45.03	\$47.28	\$49.65	\$52.13	\$54.74	\$57.47	\$60.35	Hourly
0142	Building Official	754	\$8,942	\$9,389	\$9,858	\$10,351	\$10,869	\$11,412	\$11,983	Monthly
			\$107,304	\$112,668	\$118,296	\$124,212	\$130,428	\$136,944	\$143,796	Annual
			\$51.59	\$54.17	\$56.87	\$59.72	\$62.71	\$65.84	\$69.13	Hourly
0023	City Clerk	892	\$7,338	\$7,705	\$8,090	\$8,494	\$8,919	\$9,365	\$9,833	Monthly
			\$88,056	\$92,460	\$97,080	\$101,928	\$107,028	\$112,380	\$117,996	Annual
			\$42.33	\$44.45	\$46.67	\$49.00	\$51.46	\$54.03	\$56.73	Hourly
0112	City Engineer	751	\$8,430	\$8,852	\$9,294	\$9,759	\$10,247	\$10,759	\$11,297	Monthly
			\$101,160	\$106,224	\$111,528	\$117,108	\$122,964	\$129,108	\$135,564	Annual
			\$48.63	\$51.07	\$53.62	\$56.30	\$59.12	\$62.07	\$65.18	Hourly
0416	Fairview Park Plan Administrator	102	\$6,616	\$6,947	\$7,295	\$7,659	\$8,042	\$8,444	\$8,867	Monthly
			\$79,392	\$83,364	\$87,540	\$91,908	\$96,504	\$101,328	\$106,404	Annual
			\$38.17	\$40.08	\$42.09	\$44.19	\$46.40	\$48.72	\$51.16	Hourly
0090	Human Resources Manager	748	\$8,829	\$9,270	\$9,734	\$10,220	\$10,731	\$11,268	\$11,831	Monthly
			\$105,948	\$111,240	\$116,808	\$122,640	\$128,772	\$135,216	\$141,972	Annual
			\$50.94	\$53.48	\$56.16	\$58.96	\$61.91	\$65.01	\$68.26	Hourly
0047	Information Technology Manager	741	\$7,937	\$8,334	\$8,751	\$9,188	\$9,648	\$10,130	\$10,636	Monthly
			\$95,244	\$100,008	\$105,012	\$110,256	\$115,776	\$121,560	\$127,632	Annual
			\$45.79	\$48.08	\$50.49	\$53.01	\$55.66	\$58.44	\$61.36	Hourly
0077	Legislative & Public Affairs Manager	140	\$7,985	\$8,385	\$8,804	\$9,244	\$9,706	\$10,192	\$10,701	Monthly
			\$95,820	\$100,620	\$105,648	\$110,928	\$116,472	\$122,304	\$128,412	Annual
			\$46.07	\$48.38	\$50.79	\$53.33	\$56.00	\$58.80	\$61.74	Hourly
0451	Maintenance Services Manager	733	\$8,022	\$8,424	\$8,845	\$9,287	\$9,751	\$10,239	\$10,751	Monthly
			\$96,264	\$101,088	\$106,140	\$111,444	\$117,012	\$122,868	\$129,012	Annual
			\$46.28	\$48.60	\$51.03	\$53.58	\$56.26	\$59.07	\$62.03	Hourly
0160	Neighborhood Improvement Manager	719	\$7,350	\$7,717	\$8,103	\$8,508	\$8,934	\$9,380	\$9,849	Monthly
			\$88,200	\$92,604	\$97,236	\$102,096	\$107,208	\$112,560	\$118,188	Annual
			\$42.40	\$44.52	\$46.75	\$49.08	\$51.54	\$54.12	\$56.82	Hourly
0097	Police Administrative Services Commander	756	\$8,934	\$9,381	\$9,850	\$10,343	\$10,860	\$11,403	\$11,973	Monthly
			\$107,208	\$112,572	\$118,200	\$124,116	\$130,320	\$136,836	\$143,676	Annual
			\$51.54	\$54.12	\$56.83	\$59.67	\$62.65	\$65.79	\$69.08	Hourly
0305	Recreation Manager	893	\$7,578	\$7,957	\$8,355	\$8,773	\$9,211	\$9,672	\$10,156	Monthly
			\$90,936	\$95,484	\$100,260	\$105,276	\$110,532	\$116,064	\$121,872	Annual
			\$43.72	\$45.91	\$48.20	\$50.61	\$53.14	\$55.80	\$58.59	Hourly
0236	Telecommunications Manager	894	\$8,048	\$8,450	\$8,873	\$9,317	\$9,782	\$10,272	\$10,785	Monthly
			\$96,576	\$101,400	\$106,476	\$111,804	\$117,384	\$123,264	\$129,420	Annual
			\$46.43	\$48.75	\$51.19	\$53.75	\$56.43	\$59.26	\$62.22	Hourly
0113	Transportation Services Manager	745	\$8,453	\$8,876	\$9,320	\$9,786	\$10,275	\$10,789	\$11,328	Monthly
			\$101,436	\$106,512	\$111,840	\$117,432	\$123,300	\$129,468	\$135,936	Annual
			\$48.77	\$51.21	\$53.77	\$56.46	\$59.28	\$62.24	\$65.35	Hourly

SECTION 3. The City of Costa Mesa has contracted with the California Public Employees Retirement System (CalPERS) to provide retirement benefits to eligible City employees under the 2% at 55 formula for non-sworn classifications, 3% at 50 formula for sworn police classifications and 3% at 55 formula for sworn fire classifications. For non-sworn classifications, the City pays 7% of the employees' retirement contribution to the CalPERS,

Program		FY 2008-09	FY 2008-09	
#	20111	Proposed	Proposed	
Acct	Description	19500	Total	Cell Notes for 101-19500-20111
		101	Program	
SALARIES & BENEFITS	501100 Regular Salaries - Sworn	-	-	
	501200 Regular Salaries - Non-Sworn	22,917	22,917	
	501300 Regular Salaries - Part-Time	-	-	
	501400 Overtime	300	300	
	501500 Accrual Payoff - Excess Max.	-	-	To cover emergency calls and additional programs
	501600 Vacation/Comp. Time Cash Out	-	-	
	501700 Holiday Allowance	-	-	
	501800 Separation Pay-Off	-	-	
	501900 Other Compensation	-	-	
	505100 Cafeteria Plan	2,397	2,397	
	505200 Medicare	337	337	
	505300 Retirement	4,797	4,797	
	505400 Longevity	-	-	
	505500 Professional Development	705	705	
	505600 Auto Allowance	-	-	See Professional Development Detail
	505700 Clothing Allowance	-	-	
	505800 Unemployment	-	-	
	505900 Workers' Compensation	-	-	
	506100 Employer Contr. Retirees' Med.	1,031	1,031	
	Subtotal Salaries & Benefits	32,484	32,484	
MATERIALS & SUPPLIES	510100 Stationery and Office	-	-	
	510200 Multi-Media, Promos, Subscrip.	-	-	
	510300 Small Tools and Equipment	1,000	1,000	
	510400 Uniforms and Clothing	-	-	Hand tools used to measure and inspect trees and
	510500 Safety and Health	-	-	
	510600 Maintenance and Construction	5,000	5,000	
	510700 Agriculture	15,000	15,000	See Account Detail #1
UTILITIES	510800 Fuel	-	-	
	515100 Electricity - Buildings & Fac.	-	-	
	515200 Electricity - Power	8,500	8,500	Amt requested by Maint Svcs
	515300 Electricity - Street Lights	-	-	
	515400 Gas	-	-	
	515500 Water - Domestic	-	-	
	515600 Water - Parks and Parkways	165,000	165,000	Amt requested by Maint Svcs
COMMUNICATIONS	515700 Waste Disposal	-	-	
	515800 Janitorial and Housekeeping	-	-	
	520100 Postage	-	-	
	520200 Legal Advertising/Filing Fees	-	-	
	520300 Advertising and Public Info.	-	-	
	520400 Telephone/Radio/Communicatio	-	-	
	520500 Meetings and Conferences	-	-	
REPAIR & MAINTENANCE	520600 Mileage Reimbursement	-	-	
	520800 Board Member Fees	-	-	
	520900 Staff Support Fees	-	-	
	525100 Buildings and Structures	10,000	10,000	See Account Detail #2
	525200 Landscaping and Sprinklers	825,315	825,315	See Account Detail #3
	525300 Underground Lines	-	-	
	525400 Automotive Equipment	-	-	
PROFESSIONAL SERVICES	525500 Helicopter Equipment	-	-	
	525600 Office Furniture	-	-	
	525700 Office Equipment	-	-	
	525800 Other Equipment	1,000	1,000	
	525900 Streets, Alleys and Sidewalks	25,000	25,000	County Work Program: 50% moved from Streets
	530100 Employment	-	-	
	530200 Consulting	-	-	
ALLOCATED & MISC.	530300 Legal	-	-	
	530400 Engineering and Architectural	-	-	
	530500 Financial & Information Svcs.	-	-	
	530600 Medical and Health Inspection	-	-	
	530700 Law Enforcement	-	-	
	530800 Recreation	-	-	
	530900 Sanitation	-	-	
INSURANCE & OTHER COSTS	535100 Principal Payments	-	-	
	535200 Interest Payments	-	-	
	535300 Internal Rent	-	-	
	535400 External Rent	-	-	
	535500 Grants, Loans and Subsidies	-	-	
	535600 Depreciation	-	-	
	535700 Indirect Costs	-	-	
FIXED ASSETS	535800 Central Services	-	-	
	536100 Internal Rent - Maint. Charges	-	-	
	536200 Internal Rent - Repl. Cost	-	-	
	540100 General Liability	-	-	
	540200 Special Liability	-	-	
	540300 Aircraft	-	-	
	540400 Physical Damage	-	-	
	540500 Buildings & Personal Property	-	-	
	540600 Faithful Performance Bonds	-	-	
	540700 Taxes and Assessments	-	-	
	540800 Contingency	-	-	
	540900 Other Costs	-	-	
	545100 Relocation	-	-	
	545200 Rehabilitation	-	-	
	545300 Assistance	-	-	
	545400 Disposal Costs	-	-	
	545500 Acquisition Costs	-	-	
	Subtotal Maint & Operations	1,055,815	1,055,815	
	590100 Land	-	-	
	590200 Landscaping and Sprinklers	-	-	
	590300 Underground Lines/Storm Drain	-	-	
	590400 Buildings and Structures	-	-	
	590500 Automotive Equipment	-	-	
	590600 Office Furniture	-	-	
	590700 Office Equipment	-	-	
	590800 Other Equipment	-	-	
	595100	-	-	
Subtotal Fixed Assets		-	-	
Total		\$1,088,299	\$ 1,088,299	
			1,088,299	

Program # 20120		FY 2008-09 Proposed 19500	FY 2008-09 Proposed Total Program	Cell Notes for 101-19500-20120
Acct	Description	101	Program	
SALARIES & BENEFITS	501100 Regular Salaries - Sworn			
	501200 Regular Salaries - Non-Sworn			
	501300 Regular Salaries - Part-Time	284,409	284,409	
	501400 Overtime			
	501500 Accrual Payoff - Excess Max.	4,000	4,000	
	501600 Vacation/Comp. Time Cash Out	320	320	Increase due to salary adjustments and stan Amt based on historical data
	501700 Holiday Allowance			
	501800 Separation Pay-Off	1,000	1,000	
	501900 Other Compensation			
	505100 Cafeteria Plan	9,383	9,383	
	505200 Medicare	45,543	45,543	
	505300 Retirement	1,417	1,417	
	505400 Longevity	61,372	61,372	
	505500 Professional Development			
	505600 Auto Allowance	2,278	2,278	See Professional Development Detail
	505700 Clothing Allowance			
	505800 Unemployment			
	505900 Workers' Compensation			
	506100 Employer Contr. Retirees' Med.	12,798	12,798	
	Subtotal Salaries & Benefits	422,521	422,521	
MATERIALS & SUPPLIES	510100 Stationery and Office			
	510200 Multi-Media, Promos, Subscript			
	510300 Small Tools and Equipment			
	510400 Uniforms and Clothing	300	300	Replacement of hand tools as needed
	510500 Safety and Health	1,000	1,000	
	510600 Maintenance and Construction			
	510700 Agriculture	21,000	21,000	Increase covers cost of brooms
	510800 Fuel			
UTILITIES	515100 Electricity - Buildings & Fac.			
	515200 Electricity - Power			
	515300 Electricity - Street Lights			
	515400 Gas			
	515500 Water - Domestic			
	515600 Water - Parks and Parkways			
	515700 Waste Disposal			
	515800 Janitorial and Housekeeping	62,000	62,000	
COMMUNICATIONS	520100 Postage			
	520200 Legal Advertising/Filing Fees			
	520300 Advertising and Public Info.			
	520400 Telephone/Radio/Communication			
	520500 Meetings and Conferences			
	520600 Mileage Reimbursement			
	520800 Board Member Fees			
	520900 Staff Support Fees			
	525100 Buildings and Structures			
	525200 Landscaping and Sprinklers			
REPAIR & MAINTENANCE	525300 Underground Lines			
	525400 Automotive Equipment			
	525500 Helicopter Equipment			
	525600 Office Furniture			
	525700 Office Equipment			
	525800 Other Equipment			
	525900 Streets, Alleys and Sidewalks			
	530100 Employment			
	530200 Consulting			
	530300 Legal			
PROFESSIONAL SERVICES	530400 Engineering and Architectural			
	530500 Financial & Information Svcs.			
	530600 Medical and Health Inspection			
	530700 Law Enforcement			
	530800 Recreation			
	530900 Sanitation			
	535100 Principal Payments			
	535200 Interest Payments			
	535300 Internal Rent			
	535400 External Rent			
ALLOCATED & MISC.	535500 Grants, Loans and Subsidies			
	535600 Depreciation			
	535700 Indirect Costs			
	535800 Central Services			
	536100 Internal Rent - Maint. Charges	157,916	157,916	
	536200 Internal Rent - Repl. Cost	189,283	189,283	
	540100 General Liability			
	540200 Special Liability			
	540300 Aircraft			
	540400 Physical Damage			
INSURANCE & OTHER COSTS	540500 Buildings & Personal Property			
	540600 Faithful Performance Bonds			
	540700 Taxes and Assessments			
	540800 Contingency			
	540900 Other Costs			
	545100 Relocation			
	545200 Rehabilitation			
	545300 Assistance			
	545400 Disposal Costs			
	545500 Acquisition Costs			
FIXED ASSETS	Subtotal Maint & Operations	431,499	431,499	
	590100 Land			
	590200 Landscaping and Sprinklers			
	590300 Underground Lines/Storm Drains			
	590400 Buildings and Structures			
	590500 Automotive Equipment			
	590600 Office Furniture			
	590700 Office Equipment			
	590800 Other Equipment			
	595100			
	Subtotal Fixed Assets			
	Total	\$ 854,020	\$ 854,020	
			854,020	

Program		FY 2008-09	FY 2008-09	
# 30111		Proposed	Proposed	
Acct	Description	19500	Total	Cell Notes for 101-19500-30111
		101	Program	
SALARIES & BENEFITS	501100 Regular Salaries - Sworn			
	501200 Regular Salaries - Non-Sworn	446,832	446,832	
	501300 Regular Salaries - Part-Time			
	501400 Overtime	2,500	2,500	
	501500 Accrual Payoff - Excess Max.	210	210	Amt based on historical data
	501600 Vacation/Comp. Time Cash Out			
	501700 Holiday Allowance			
	501800 Separation Pay-Off			
	501900 Other Compensation	2,165	2,165	
	505100 Cafeteria Plan	67,116	67,116	
	505200 Medicare	1,490	1,490	
	505300 Retirement	93,961	93,961	
	505400 Longevity			
	505500 Professional Development	1,945	1,945	See Professional Development Detail
	505600 Auto Allowance			
	505700 Clothing Allowance			
	505800 Unemployment			
	505900 Workers' Compensation			
	506100 Employer Contr. Retirees' Med.	20,107	20,107	
	Subtotal Salaries & Benefits	636,327	636,327	
MATERIALS & SUPPLIES	510100 Stationery and Office			
	510200 Multi-Media, Promos, Subscrip.			
	510300 Small Tools and Equipment	2,000	2,000	Roto-hammer (\$300), smart level (\$425), spoils vac
	510400 Uniforms and Clothing	2,400	2,400	Uniforms for employees, including safety shoes. In
UTILITIES	510500 Safety and Health	1,900	1,900	Safety related equipment. Increase due to the addi
	510600 Maintenance and Construction	311,000	311,000	See Account Detail #1
	510700 Agriculture	5,000	5,000	Herbicides for right-of-way weed control.
	510800 Fuel			
COMMUNICATIONS	515100 Electricity - Buildings & Fac.			
	515200 Electricity - Power			
	515300 Electricity - Street Lights			
	515400 Gas			
REPAIR & MAINTENANCE	515500 Water - Domestic			
	515600 Water - Parks and Parkways			
	515700 Waste Disposal			
	515800 Janitorial and Housekeeping	15,000	15,000	Waste disposal fees - Excavation spoils
PROFESSIONAL SERVICES	520100 Postage			
	520200 Legal Advertising/Filing Fees			
	520300 Advertising and Public Info.			
	520400 Telephone/Radio/Communication			
ALLOCATED & MISC.	520500 Meetings and Conferences			
	520600 Mileage Reimbursement			
	520800 Board Member Fees			
	520900 Staff Support Fees			
INSURANCE & OTHER COSTS	525100 Buildings and Structures			
	525200 Landscaping and Sprinklers			
	525300 Underground Lines			
	525400 Automotive Equipment			
FIXED ASSETS	525500 Helicopter Equipment			
	525600 Office Furniture			
	525700 Office Equipment			
	525800 Other Equipment			
	525900 Streets, Alleys and Sidewalks	160,000	160,000	See Account Detail #2
	530100 Employment			
	530200 Consulting			
	530300 Legal			
	530400 Engineering and Architectural			
	530500 Financial & Information Svcs.			
	530600 Medical and Health Inspection			
	530700 Law Enforcement			
	530800 Recreation			
	530900 Sanitation			
	535100 Principal Payments			
	535200 Interest Payments			
	535300 Internal Rent			
	535400 External Rent	500	500	External rent for construction equipment as needed
	535500 Grants, Loans and Subsidies			
	535600 Depreciation			
	535700 Indirect Costs			
	535800 Central Services			
	536100 Internal Rent - Maint. Charges	117,777	117,777	
	536200 Internal Rent - Repl. Cost	140,264	140,264	
	540100 General Liability			
	540200 Special Liability			
	540300 Aircraft			
	540400 Physical Damage			
	540500 Buildings & Personal Property			
	540600 Faithful Performance Bonds			
	540700 Taxes and Assessments			
	540800 Contingency			
	540900 Other Costs			
	545100 Relocation			
	545200 Rehabilitation			
	545300 Assistance			
	545400 Disposal Costs			
	545500 Acquisition Costs			
	Subtotal Maint & Operations	755,841	755,841	
	590100 Land			
	590200 Landscaping and Sprinklers			
	590300 Underground Lines/Storm Drains			
	590400 Buildings and Structures			
	590500 Automotive Equipment			
	590600 Office Furniture			
	590700 Office Equipment			
	590800 Other Equipment			
	595100			
	Subtotal Fixed Assets			
	Total	\$1,392,168	\$ 1,392,168	
			1,392,168	

Program # 30121		FY 2008-09 Proposed 19500	FY 2008-09 Proposed Total Program	
Acct	Description	101		Cell Notes for 101-19500-30121
SALARIES & BENEFITS	501100 Regular Salaries - Sworn			
	501200 Regular Salaries - Non-Sworn			
	501300 Regular Salaries - Part-Time	117,072	117,072	
	501400 Overtime			
	501500 Accrual Payoff - Excess Max.	500	500	
	501600 Vacation/Comp. Time Cash Out	70	70	Amt based on historical data
	501700 Holiday Allowance			
	501800 Separation Pay-Off			
	501900 Other Compensation			
	505100 Cafeteria Plan	722	722	
	505200 Medicare	19,176	19,176	
	505300 Retirement	935	935	
	505400 Longevity	24,648	24,648	
	505500 Professional Development			
	505600 Auto Allowance			
	505700 Clothing Allowance			
	505800 Unemployment			
	505900 Workers' Compensation			
	506100 Employer Contr.Retirees' Med.	5,268	5,268	
	Subtotal Salaries & Benefits	168,391	168,391	
MATERIALS & SUPPLIES	510100 Stationery and Office			
	510200 Multi-Media, Promos, Subscript.			
	510300 Small Tools and Equipment			
	510400 Uniforms and Clothing			
	510500 Safety and Health			
	510600 Maintenance and Construction			
	510700 Agriculture			
	510800 Fuel			
UTILITIES	515100 Electricity - Buildings & Fac.			
	515200 Electricity - Power			
	515300 Electricity - Street Lights			
	515400 Gas			
	515500 Water - Domestic			
	515600 Water - Parks and Parkways			
	515700 Waste Disposal			
	515800 Janitorial and Housekeeping			
COMMUNICATIONS	520100 Postage			
	520200 Legal Advertising/Filing Fees			
	520300 Advertising and Public Info.			
	520400 Telephone/Radio/Communications			
	520500 Meetings and Conferences			
	520600 Mileage Reimbursement			
	520800 Board Member Fees			
	520900 Staff Support Fees			
	525100 Buildings and Structures			
	525200 Landscaping and Sprinklers			
REPAIR & MAINTENANCE	525300 Underground Lines			
	525400 Automotive Equipment			
	525500 Helicopter Equipment			
	525600 Office Furniture			
	525700 Office Equipment			
	525800 Other Equipment			
	525900 Streets, Alleys and Sidewalks	14,000	14,000	\$10,000 repair of bubble-up drain at Samoa Place
	530100 Employment			
	530200 Consulting			
	530300 Legal			
PROFESSIONAL SERVICES	530400 Engineering and Architectural			
	530500 Financial & Information Svcs.			
	530600 Medical and Health Inspection			
	530700 Law Enforcement			
	530800 Recreation			
	530900 Sanitation			
	535100 Principal Payments			
	535200 Interest Payments			
	535300 Internal Rent			
	535400 External Rent			
ALLOCATED & MISC.	535500 Grants, Loans and Subsidies			
	535600 Depreciation			
	535700 Indirect Costs			
	535800 Central Services			
	536100 Internal Rent - Maint. Charges	2,764	2,764	
	536200 Internal Rent - Repl.Cost	23,176	23,176	
	540100 General Liability			
	540200 Special Liability			
	540300 Aircraft			
	540400 Physical Damage			
INSURANCE & OTHER COSTS	540500 Buildings & Personal Property			
	540600 Faithful Performance Bonds			
	540700 Taxes and Assessments			
	540800 Contingency			
	540900 Other Costs			
	545100 Relocation			
	545200 Rehabilitation			
	545300 Assistance			
	545400 Disposal Costs			
	545500 Acquisition Costs			
	Subtotal Maint & Operations	39,940	39,940	
FIXED ASSETS	590100 Land			
	590200 Landscaping and Sprinklers			
	590300 Underground Lines/Storm Drains			
	590400 Buildings and Structures			
	590500 Automotive Equipment			
	590600 Office Furniture			
	590700 Office Equipment			
	590800 Other Equipment			
	595100			
	Subtotal Fixed Assets			
	Total	\$ 208,331	\$ 208,331	
			208,331	

Program		FY 2008-09	FY 2008-09	
# 30241		Proposed	Proposed	
Acct	Description	19300	Total	Cell Notes for 101-19300-30241
		101	Program	
SALARIES & BENEFITS	501100 Regular Salaries - Sworn			
	501200 Regular Salaries - Non-Sworn	313,559	313,559	
	501300 Regular Salaries - Part-Time	13,520	13,520	1,000 hours
	501400 Overtime			
	501500 Accrual Payoff - Excess Max.	3,570	3,570	
	501600 Vacation/Comp. Time Cash Out	11,480	11,480	
	501700 Holiday Allowance			
	501800 Separation Pay-Off			
	501900 Other Compensation	2,375	2,375	
	505100 Cafeteria Plan	37,969	37,969	
	505200 Medicare	4,777	4,777	
	505300 Retirement	66,610	66,610	
	505400 Longevity			
	505500 Professional Development			
	505600 Auto Allowance			
	505700 Clothing Allowance			
	505800 Unemployment			
	505900 Workers' Compensation			
	506100 Employer Contr. Retirees' Med.	14,110	14,110	
	Subtotal Salaries & Benefits	467,970	467,970	
MATERIALS & SUPPLIES	510100 Stationery and Office	1,250	1,250	
	510200 Multi-Media, Promos, Subscrip.	1,000	1,000	
	510300 Small Tools and Equipment	1,500	1,500	
	510400 Uniforms and Clothing			
	510500 Safety and Health			
	510600 Maintenance and Construction	200	200	
	510700 Agriculture			
	510800 Fuel			
UTILITIES	515100 Electricity - Buildings & Fac.			
	515200 Electricity - Power	108,000	108,000	
	515300 Electricity - Street Lights	867,000	867,000	Amt based on historical data. Street light power at
	515400 Gas			
	515500 Water - Domestic			
	515600 Water - Parks and Parkways			
	515700 Waste Disposal			
	515800 Janitorial and Housekeeping			
COMMUNICATIONS	520100 Postage	1,000	1,000	
	520200 Legal Advertising/Filing Fees			
	520300 Advertising and Public Info.			
	520400 Telephone/Radio/Communication			
	520500 Meetings and Conferences			
	520600 Mileage Reimbursement	60	60	
	520800 Board Member Fees			
	520900 Staff Support Fees			
REPAIR & MAINTENANCE	525100 Buildings and Structures			
	525200 Landscaping and Sprinklers			
	525300 Underground Lines			
	525400 Automotive Equipment			
	525500 Helicopter Equipment			
	525600 Office Furniture			
	525700 Office Equipment	1,500	1,500	
	525800 Other Equipment	400,610	400,610	See Account Detail
PROFESSIONAL SERVICES	525900 Streets, Alleys and Sidewalks			
	530100 Employment	1,950	1,950	
	530200 Consulting	201,230	201,230	School Crossing Guard program based on 20 guar
	530300 Legal			
	530400 Engineering and Architectural			
	530500 Financial & Information Svcs.			
	530600 Medical and Health Inspection			
	530700 Law Enforcement			
ALLOCATED & MISC.	530800 Recreation			
	530900 Sanitation			
	535100 Principal Payments			
	535200 Interest Payments			
	535300 Internal Rent			
	535400 External Rent			
	535500 Grants, Loans and Subsidies			
	535600 Depreciation			
INSURANCE & OTHER COSTS	535700 Indirect Costs			
	535800 Central Services	1,500	1,500	
	536100 Internal Rent - Maint. Charges			
	536200 Internal Rent - Repl. Cost			
	540100 General Liability			
	540200 Special Liability			
	540300 Aircraft			
	540400 Physical Damage			
FIXED ASSETS	540500 Buildings & Personal Property			
	540600 Faithful Performance Bonds			
	540700 Taxes and Assessments			
	540800 Contingency			
	540900 Other Costs			
	545100 Relocation			
	545200 Rehabilitation			
	545300 Assistance			
	545400 Disposal Costs			
	545500 Acquisition Costs			
	Subtotal Maint & Operations	1,586,800	1,586,800	
	590100 Land			
	590200 Landscaping and Sprinklers			
	590300 Underground Lines/Storm Drain			
	590400 Buildings and Structures			
	590500 Automotive Equipment			
	590600 Office Furniture			
	590700 Office Equipment			
	590800 Other Equipment	83,000	83,000	
	595100			
	Subtotal Fixed Assets	83,000	83,000	
	Total	\$ 2,137,770	\$ 2,137,770	
			2,137,770	

Program # 30243		FY 2008-09 Proposed 19500 101	FY 2008-09 Proposed Total Program	Cell Notes for 101-19500-30243
Acct	Description			
SALARIES & BENEFITS	501100 Regular Salaries - Sworn			
	501200 Regular Salaries - Non-Sworn			
	501300 Regular Salaries - Part-Time	373,186	373,186	
	501400 Overtime			
	501500 Accrual Payoff - Excess Max.	1,500	1,500	Increase due to salary adjustments and standby
	501600 Vacation/Comp. Time Cash Out	970	970	Amt based on historical data
	501700 Holiday Allowance	2,000	2,000	
	501800 Separation Pay-Off	730	730	
	501900 Other Compensation			
	505100 Cafeteria Plan	2,165	2,165	
	505200 Medicare	59,925	59,925	
	505300 Retirement	2,831	2,831	
	505400 Longevity	78,544	78,544	
	505500 Professional Development			
	505600 Auto Allowance	1,490	1,490	See Professional Development Detail
	505700 Clothing Allowance			
	505800 Unemployment			
	505900 Workers' Compensation			
	506100 Employer Contr. Retirees' Med.	16,793	16,793	
	Subtotal Salaries & Benefits	540,135	540,135	
MATERIALS & SUPPLIES	510100 Stationery and Office			
	510200 Multi-Media, Promos, Subscript.	100	100	
	510300 Small Tools and Equipment	3,300	3,300	\$1,500 hand grinder for prep work on bad Red Cur
	510400 Uniforms and Clothing	2,000	2,000	
	510500 Safety and Health	200	200	
UTILITIES	510600 Maintenance and Construction	134,000	134,000	See Account Detail
	510700 Agriculture			
	510800 Fuel			
	515100 Electricity - Buildings & Fac.			
	515200 Electricity - Power			
COMMUNICATIONS	515300 Electricity - Street Lights			
	515400 Gas			
	515500 Water - Domestic			
	515600 Water - Parks and Parkways			
	515700 Waste Disposal			
REPAIR & MAINTENANCE	515800 Janitorial and Housekeeping			
	520100 Postage			
	520200 Legal Advertising/Filing Fees			
	520300 Advertising and Public Info.			
	520400 Telephone/Radio/Communication			
PROFESSIONAL SERVICES	520500 Meetings and Conferences			
	520600 Mileage Reimbursement	100	100	
	520800 Board Member Fees			
	520900 Staff Support Fees			
	525100 Buildings and Structures			
ALLOCATED & MISC.	525200 Landscaping and Sprinklers			
	525300 Underground Lines			
	525400 Automotive Equipment			
	525500 Helicopter Equipment			
	525600 Office Furniture			
INSURANCE & OTHER COSTS	525700 Office Equipment	100	100	
	525800 Other Equipment			
	525900 Streets, Alleys and Sidewalks	68,000	68,000	\$50,000 striping contract to perform Arterial and so
	530100 Employment			
	530200 Consulting			
FIXED ASSETS	530300 Legal			
	530400 Engineering and Architectural			
	530500 Financial & Information Svcs.			
	530600 Medical and Health Inspection			
	530700 Law Enforcement			
	530800 Recreation			
	530900 Sanitation			
	535100 Principal Payments			
	535200 Interest Payments			
	535300 Internal Rent			
	535400 External Rent	300	300	
	535500 Grants, Loans and Subsidies			
	535600 Depreciation			
	535700 Indirect Costs			
	535800 Central Services			
	536100 Internal Rent - Maint. Charges	33,877	33,877	
	536200 Internal Rent - Repl. Cost	51,643	51,643	
	540100 General Liability			
	540200 Special Liability			
	540300 Aircraft			
	540400 Physical Damage			
	540500 Buildings & Personal Property			
	540600 Faithful Performance Bonds			
	540700 Taxes and Assessments			
	540800 Contingency			
	540900 Other Costs			
	545100 Relocation			
	545200 Rehabilitation			
	545300 Assistance			
	545400 Disposal Costs			
	545500 Acquisition Costs			
	Subtotal Maint & Operations	293,620	293,620	
	590100 Land			
	590200 Landscaping and Sprinklers			
	590300 Underground Lines/Storm Drain			
	590400 Buildings and Structures			
	590500 Automotive Equipment			
	590600 Office Furniture			
	590700 Office Equipment			
	590800 Other Equipment			
	595100			
Subtotal Fixed Assets				
Total		\$ 833,755	\$ 833,755	
			833,755	

Program # 50920		FY 2008-09 Proposed 19500	FY 2008-09 Proposed 19500	FY 2008-09 Proposed Total Program	Cell Notes for 101-19500-50920
Acct	Description	101	601		
SALARIES & BENEFITS	501100 Regular Salaries - Sworn				
	501200 Regular Salaries - Non-Sworn		553,351	553,351	
	501300 Regular Salaries - Part-Time		20,046	20,046	
	501400 Overtime		8,000	8,000	
	501500 Accrual Payoff - Excess Max.		1,420	1,420	
	501600 Vacation/Comp. Time Cash Out				
	501700 Holiday Allowance				
	501800 Separation Pay-Off				
	501900 Other Compensation				
	505100 Cafeteria Plan		79,101	79,101	
	505200 Medicare		6,244	6,244	
	505300 Retirement		116,587	116,587	
	505400 Longevity				
	505500 Professional Development		4,700	4,700	
	505600 Auto Allowance				
	505700 Clothing Allowance				
	505800 Unemployment				
	505900 Workers' Compensation				
	506100 Employer Contr. Retirees' Med.		24,901	24,901	
	Subtotal Salaries & Benefits		814,350	814,350	
MATERIALS & SUPPLIES	510100 Stationery and Office		1,000	1,000	
	510200 Multi-Media, Promos, Subscript		600	600	
	510300 Small Tools and Equipment		13,000	13,000	
	510400 Uniforms and Clothing		4,000	4,000	
	510500 Safety and Health		700	700	
	510600 Maintenance and Construction		288,000	288,000	
	510700 Agriculture				
	510800 Fuel		700,000	700,000	
UTILITIES	515100 Electricity - Buildings & Fac.				
	515200 Electricity - Power				
	515300 Electricity - Street Lights				
	515400 Gas		4,100	4,100	
	515500 Water - Domestic				
	515600 Water - Parks and Parkways				
	515700 Waste Disposal		1,700	1,700	
	515800 Janitorial and Housekeeping				
COMMUNICATIONS	520100 Postage		370	370	
	520200 Legal Advertising/Filing Fees				
	520300 Advertising and Public Info.				
	520400 Telephone/Radio/Communicatio		50	50	
	520500 Meetings and Conferences				
	520600 Mileage Reimbursement				
	520800 Board Member Fees				
	520900 Staff Support Fees				
REPAIR & MAINTENANCE	525100 Buildings and Structures		15,000	15,000	
	525200 Landscaping and Sprinklers				
	525300 Underground Lines				
	525400 Automotive Equipment		133,000	133,000	
	525500 Helicopter Equipment				
	525600 Office Furniture				
	525700 Office Equipment		250	250	
	525800 Other Equipment		7,500	7,500	
PROFESSIONAL SERVICES	525900 Streets, Alleys and Sidewalks				
	530100 Employment				
	530200 Consulting		28,500	28,500	
	530300 Legal				
	530400 Engineering and Architectural		22,700	22,700	
	530500 Financial & Information Svcs.				
	530600 Medical and Health Inspection				
	530700 Law Enforcement				
ALLOCATED & MISC.	530800 Recreation				
	530900 Sanitation				
	535100 Principal Payments				
	535200 Interest Payments				
	535300 Internal Rent				
	535400 External Rent				
	535500 Grants, Loans and Subsidies				
	535600 Depreciation				
INSURANCE & OTHER COSTS	535700 Indirect Costs				
	535800 Central Services				
	536100 Internal Rent - Maint. Charges		41,546	41,546	
	536200 Internal Rent - Repl. Cost		21,540	21,540	
	540100 General Liability				
	540200 Special Liability				
	540300 Aircraft				
	540400 Physical Damage				
FIXED ASSETS	540500 Buildings & Personal Property				
	540600 Faithful Performance Bonds				
	540700 Taxes and Assessments		18,379	18,379	
	540800 Contingency				
	540900 Other Costs				
	545100 Relocation				
	545200 Rehabilitation				
	545300 Assistance				
	545400 Disposal Costs				
	545500 Acquisition Costs				
	Subtotal Maint & Operations		1,301,935	1,301,935	
	590100 Land				
	590200 Landscaping and Sprinklers				
	590300 Underground Lines/Storm Drains				
	590400 Buildings and Structures				
	590500 Automotive Equipment		1,017,000	1,017,000	
	590600 Office Furniture				
	590700 Office Equipment				
	590800 Other Equipment				
	595100				
	Subtotal Fixed Assets		1,017,000	1,017,000	
Total		\$	\$ 3,133,285	\$ 3,133,285	

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469,712.75

Program # 30122		FY 2008-09 Proposed 19200	FY 2008-09 Proposed Total Program	
Acct	Description	101		Cell Notes for 101-19200-30122
SALARIES & BENEFITS	501100 Regular Salaries - Sworn			
	501200 Regular Salaries - Non-Sworn	287,342	287,342	
	501300 Regular Salaries - Part-Time	10,156	10,156	
	501400 Overtime	1,337	1,337	780 hours
	501500 Accrual Payoff - Excess Max.	2,225	2,225	Tech. III - 25 hrs.
	501600 Vacation/Comp. Time Cash Out	2,276	2,276	Two Tech III @ 25%/one Asst. Eng. @ 13%
	501700 Holiday Allowance	740	740	One Tech III-40 hrs/one Asst. Eng.-20 hrs.
	501800 Separation Pay-Off			Two Tech III-16 hrs/one Asst. Eng.-4 hrs.
	501900 Other Compensation	2,460	2,460	
	505100 Cafeteria Plan	36,983	36,983	
	505200 Medicare	4,369	4,369	
	505300 Retirement	61,013	61,013	
	505400 Longevity			
	505500 Professional Development	4,250	4,250	See Prof. Dev. Detail
	505600 Auto Allowance			
	505700 Clothing Allowance			
	505800 Unemployment			
	505900 Workers' Compensation			
	506100 Employer Confr. Retirees' Med.	12,930	12,930	
	Subtotal Salaries & Benefits	426,082	426,082	
MATERIALS & SUPPLIES	510100 Stationery and Office	1,500	1,500	
	510200 Multi-Media, Promos, Subscript.	4,000	4,000	
	510300 Small Tools and Equipment	4,000	4,000	
	510400 Uniforms and Clothing			\$1,000 scanner (11x17 capability) and \$3,000 misc
	510500 Safety and Health			
	510600 Maintenance and Construction	500	500	
	510700 Agriculture			
	510800 Fuel			
UTILITIES	515100 Electricity - Buildings & Fac.			
	515200 Electricity - Power			
	515300 Electricity - Street Lights			
	515400 Gas			
	515500 Water - Domestic			
	515600 Water - Parks and Parkways			
	515700 Waste Disposal			
	515800 Janitorial and Housekeeping			
COMMUNICATIONS	520100 Postage	550	550	
	520200 Legal Advertising/Filing Fees			
	520300 Advertising and Public Info.			
	520400 Telephone/Radio/Communications			
	520500 Meetings and Conferences			
	520600 Mileage Reimbursement			
	520800 Board Member Fees			
	520900 Staff Support Fees			
REPAIR & MAINTENANCE	525100 Buildings and Structures			
	525200 Landscaping and Sprinklers			
	525300 Underground Lines			
	525400 Automotive Equipment			
	525500 Helicopter Equipment			
	525600 Office Furniture	250	250	
	525700 Office Equipment	700	700	
	525800 Other Equipment	200	200	
PROFESSIONAL SERVICES	525900 Streets, Alleys and Sidewalks			
	530100 Employment	1,500	1,500	
	530200 Consulting			
	530300 Legal			
	530400 Engineering and Architectural	5,000	5,000	Surveying/Title Reports/Bentley Systems/Inspection
	530500 Financial & Information Svcs.			
	530600 Medical and Health Inspection			
	530700 Law Enforcement			
ALLOCATED & MISC.	530800 Recreation			
	530900 Sanitation			
	535100 Principal Payments			
	535200 Interest Payments			
	535300 Internal Rent			
	535400 External Rent			
	535500 Grants, Loans and Subsidies			
	535600 Depreciation			
INSURANCE & OTHER COSTS	535700 Indirect Costs			
	535800 Central Services	2,000	2,000	
	536100 Internal Rent - Maint. Charges			
	536200 Internal Rent - Repl. Cost			
	540100 General Liability			
	540200 Special Liability			
	540300 Aircraft			
	540400 Physical Damage			
FIXED ASSETS	540500 Buildings & Personal Property			
	540600 Faithful Performance Bonds			
	540700 Taxes and Assessments			
	540800 Contingency			
	540900 Other Costs			
	545100 Relocation			
	545200 Rehabilitation			
	545300 Assistance			
	545400 Disposal Costs			
	545500 Acquisition Costs			
	Subtotal Maint & Operations	20,200	20,200	
	590100 Land			
	590200 Landscaping and Sprinklers			
	590300 Underground Lines/Storm Drain			
	590400 Buildings and Structures			
	590500 Automotive Equipment			
	590600 Office Furniture			
	590700 Office Equipment			
	590800 Other Equipment			
	595100			
	Subtotal Fixed Assets			
Total		\$ 446,282	\$ 446,282	

<63,075>
383,204

